



3014 (02-09-04)

ANNUAL REPORT

OF

Name: MOSINEE MUNICIPAL WATER AND SEWER UTILITY

Principal Office: 225 MAIN STREET
MOSINEE, WI 54455

For the Year Ended: DECEMBER 31, 2002

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I KEVIN BREIT of _____
(Person responsible for accounts)

_____, MOSINEE MUNICIPAL WATER AND SEWER UTILITY, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

	03/12/2003
(Signature of person responsible for accounts)	(Date)

DIRECTOR OF PUBLIC WORKS

(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: MOSINEE MUNICIPAL WATER AND SEWER UTILITY

Utility Address: 225 MAIN STREET
MOSINEE, WI 54455

When was utility organized? 1/1/1914

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: KEVIN BREIT

Title: DIRECTOR OF PUBLIC WORKS

Office Address:

225 MAIN STREET
MOSINEE, WI 54455

Telephone: (715) 693 - 3840

Fax Number: (715) 693 - 1324

E-mail Address:

Individual or firm, if other than utility employee, preparing this report:

Name:

Title:

Office Address: KRAUSE, HOWARD & COMPANY, S.C.

P.O. BOX 179
WAUSAU, WI 54402-0179

Telephone: (715) 845 - 7306

Fax Number: (715) 848 - 5302

E-mail Address:

President, chairman, or head of utility commission/board or committee:

Name: ROBERT FEIT

Title: MAYOR

Office Address:

225 MAIN STREET
MOSINEE, WI 54455

Telephone: (715) 693 - 2275

Fax Number: (715) 693 - 1324

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name:**Title:**

Office Address: KRAUSE, HOWARD & COMPANY, S.C.
P.O. BOX 179
WAUSAU, WI 54402-0179

Telephone: (715) 845 - 7306**Fax Number:** (715) 848 - 5302**E-mail Address:****Date of most recent audit report:** 3/25/2002**Period covered by most recent audit:** 01/01/2001 - 12/31/2001

Names and titles of utility management including manager or superintendent:

Name: DAVID BESKE**Title:** UTILITY SUPERINTENDENT**Office Address:**

225 MAIN STREET
MOSINEE, WI 54455

Telephone: (715) 693 - 3840**Fax Number:** (715) 693 - 1324**E-mail Address:**

Name of utility commission/committee: CITY COUNCIL AND MAYOR

Names of members of utility commission/committee:

B. BEMIS, COUNCIL MEMBER
K. BIEDERMAN, COUNCIL MEMBER
ROBERT FEIT, MAYOR
T. KIPP, COUNCIL MEMBER
D. LITWIN, COUNCIL MEMBER
D. MIELKE, COUNCIL MEMBER
K. OELKE, COUNCIL MEMBER

Is sewer service rendered by the utility? YES

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? YES

Date of Ordinance: 1/1/1952

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	823,350	860,283	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	327,377	342,289	2
Depreciation Expense (403)	166,149	164,864	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	126,233	135,500	5
Total Operating Expenses	619,759	642,653	
Net Operating Income	203,591	217,630	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	203,591	217,630	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	30,323	59,834	10
Miscellaneous Nonoperating Income (421)	(43,442)	24,861	11
Total Other Income	(13,119)	84,695	
Total Income	190,472	302,325	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	190,472	302,325	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	138,373	140,311	14
Amortization of Debt Discount and Expense (428)	3,887	3,653	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	58,565	65,559	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	200,825	209,523	
Net Income	(10,353)	92,802	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	334,356	437,958	20
Balance Transferred from Income (433)	(10,353)	92,802	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	196,404	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	324,003	334,356	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON TEMPORARY INVESTMENTS	30,323	5
Total (Acct. 419):	30,323	
Miscellaneous Nonoperating Income (421):		
NONREGULATED SEWER UTILITY	(43,442)	6
Total (Acct. 421):	(43,442)	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	823,350	0	0	0	823,350	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:					0	6
.						
Revenues subject to Wisconsin Remainder Assessment	823,350	0	0	0	823,350	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	145,712		145,712	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts	107,582		107,582	19
Total Payroll	253,294	0	253,294	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	6,926,917	6,835,942	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,053,776	1,898,814	2
Net Utility Plant	4,873,141	4,937,128	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	7,727,672	7,707,710	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	2,388,163	2,214,871	4
Net Nonutility Property	5,339,509	5,492,839	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	950	6
Special Funds (125)	813,850	799,679	7
Total Other Property and Investments	6,153,359	6,293,468	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	970,309	756,385	8
Temporary Cash Investments (132)	195,563	192,214	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	198,232	205,937	11
Other Accounts Receivable (143)	138,010	136,859	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	51,065	69,379	14
Materials and Supplies (150)	25,946	28,203	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	1,579,125	1,388,977	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	74,171	78,058	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	74,171	78,058	
Total Assets and Other Debits	12,679,796	12,697,631	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	2,637,510	2,637,510	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	324,003	334,356	23
Total Proprietary Capital	2,961,513	2,971,866	
LONG-TERM DEBT			
Bonds (221)	2,553,387	2,591,769	24
Advances from Municipality (223)	1,701,480	1,841,989	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	4,254,867	4,433,758	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	55,786	30,634	28
Payables to Municipality (233)	425,161	264,684	29
Customer Deposits (235)			30
Taxes Accrued (236)	115,871	126,754	31
Interest Accrued (237)	60,345	63,119	32
Other Current and Accrued Liabilities (238)	4,838	10,522	33
Total Current and Accrued Liabilities	662,001	495,713	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	4,801,415	4,796,294	41
Total Liabilities and Other Credits	12,679,796	12,697,631	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	6,855,765	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	71,152				7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	6,926,917	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	2,053,776	0	0	0	10
Total Accumulated Provision	2,053,776	0	0	0	
Net Utility Plant	4,873,141	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	1,898,814				1,898,814	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	166,149				166,149	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	4,813				4,813	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	170,962	0	0	0	170,962	13
Debits during year						14
Book cost of plant retired	16,000				16,000	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	16,000	0	0	0	16,000	19
Balance End of Year	2,053,776	0	0	0	2,053,776	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	7,707,710	31,202	11,240	7,727,672	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	7,707,710	31,202	11,240	7,727,672	
Less accum. prov. depr. & amort. (122)	2,214,871	184,532	11,240	2,388,163	3
Net Nonutility Property	5,492,839	(153,330)	0	5,339,509	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	25,946	28,203	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	25,946	28,203	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
07/01/99 REVENUE BOND	755	428	63,008	1
10/01/99 REFUNDING BOND	181	428	1,050	2
1993 REFUNDING NOTE	329	428	1,315	3
1997/1987 G.O. REFINANCING NOTE	2,400	428	7,909	4
2001 G.O. REFINANCING NOTE	222	428	889	5
Total			74,171	
Unamortized premium on debt (251)				
NONE				6
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	2,637,510	1
Changes during year (explain):		2
Balance end of year	<u>2,637,510</u>	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
07/01/99 REVENUE BOND	07/01/1999	11/01/2019	5.36%	2,505,000	1
10/01/99 REFUNDING BOND	10/01/1999	05/01/2007	4.55%	48,387	2
Total Bonds (Account 221):				2,553,387	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
CLEAN WATER FUND LOAN	08/23/1995	05/01/2015	3.09%	645,694	1
G.O. PROMISSARY NOTE	11/01/2001	11/01/2011	3.61%	164,604	2
G.O. REFUNDING	06/01/1997	04/01/2006	4.68%	565,787	3
STATE TRUST FUND LOAN	01/01/1997	03/15/2017	6.75%	61,736	4
CLEAN WATER FUND LOAN	01/27/1993	05/01/2012	3.80%	263,659	5
Total for Account 223				<u>1,701,480</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	126,754	1
Accruals:		
Charged water department expense	126,233	2
Charged electric department expense		3
Charged sewer department expense	1,611	4
Other (explain):		
NONE		5
Total Accruals and other credits	127,844	
Taxes paid during year:		
County, state and local taxes	126,754	6
Social Security taxes	11,147	7
PSC Remainder Assessment	826	8
Other (explain):		
NONE		9
Total payments and other debits	138,727	
Balance end of year	115,871	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
07/01/99 REVENUE BOND	22,831	135,935	136,198	22,568	1
10/01/99 REFUND BOND	448	2,438	2,500	386	2
Subtotal	23,279	138,373	138,698	22,954	
Advances from Municipality (223)					
STATE TRUST FUND LOANS	31,486	16,856	18,361	29,981	3
CLEAN WATER FUND LOANS	5,331	30,626	30,966	4,991	4
GO BOND REFINANCING	2,650	8,870	9,446	2,074	5
G.O. PROMISSARY NOTE	373	2,213	2,241	345	6
BANC ONE - REFUNDING	0			0	7
Subtotal	39,840	58,565	61,014	37,391	
Other Long-Term Debt (224)					
NONE	0			0	8
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	9
Subtotal	0	0	0	0	
Total	63,119	196,938	199,712	60,345	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,078,159	0	0	3,718,135	0	4,796,294	1
Add credits during year:							
For Services	621			4,500		5,121	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	1,078,780	0	0	3,722,635	0	4,801,415	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	166,799			1,651,802		1,818,601	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
EQUIPMENT REPLACEMENT	212,193	3
DEBT SERVICE	517,156	4
EQUIPMENT RESERVE	84,501	5
Total (Acct. 125):	813,850	
Notes Receivable (141):		
NONE		6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	198,232	7
Electric		8
Sewer (Regulated)		9
Other (specify):		
NONE		10
Total (Acct. 142):	198,232	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	121,204	11
Merchandising, jobbing and contract work		12
Other (specify):		
CLEAN WATER FUND INTEREST SUBSIDY	16,806	13
Total (Acct. 143):	138,010	
Receivables from Municipality (145):		
2002 TAX ROLL	51,065	14
Total (Acct. 145):	51,065	
Prepayments (165):		
NONE		15
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		16
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE		17
Total (Acct. 183):	0	
Payables to Municipality (233):		
FOR GENERAL OPERATIONAL ITEMS AND DEBT SERVICE	425,161	18
Total (Acct. 233):	425,161	
Other Deferred Credits (253):		
NONE		19
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	6,845,853	0	0	0	6,845,853	1
Materials and Supplies	27,074	0	0	0	27,074	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	1,976,295	0	0	0	1,976,295	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,078,469	0	0	0	1,078,469	6
Other (specify):					0	7
Average Net Rate Base	3,818,163	0	0	0	3,818,163	
Net Operating Income	203,591	0	0	0	203,591	8
Net Operating Income as a percent of						
Average Net Rate Base	5.33%	N/A	N/A	N/A	5.33%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	2,637,510	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	329,179	3
Other (Specify):		4
Total Average Proprietary Capital	2,966,689	
Net Income		
Net Income	(10,353)	5
Percent Return on Proprietary Capital	-0.35%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Income Statement (Page F-01)

INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

City Council
City of Mosinee
Mosinee, Wisconsin

We have compiled the Municipal Utility Annual Report - Class C of the City of Mosinee as of December 31, 2002, and for the year then ended included in the accompanying prescribed form in accordance with Statements of Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

Our compilation was limited to presenting in the form prescribed by the Public Service Commission of Wisconsin information that is the representation of management. We have not audited or reviewed the financial statements referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

These financial statements are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from accounting principles generally accepted in the United States of America. Accordingly, these financial statements are not designed for those who are not informed about such differences.

KRAUSE, HOWARD & COMPANY, S.C.
Certified Public Accountants
March 4, 2003

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

response received 10/22/03 from Krause Howard & Co.
No mains were added. System valves were added. (W-8 should have been footnoted to this effect).

October 14, 2003

Mr. Kevin Breit, Director of Public Works
Mosinee Municipal Water and Sewer Utility
225 Main Street
Mosinee, WI 54455-

2002 Analytical Review DWCCA-3890-ELE

Dear Mr. Breit:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2002 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior years' data that are not sufficiently explained in the annual report. The analytical review did identify the following issue:

On Page W-8, dollars are reported added to the mains account 343. However, on Page W-15, corresponding units are not added on the mains schedule. Please furnish an explanation of the dollars reported added to Account 343 on Page W-8.

Responding to the questions posed from the analytical review does not preclude you from possibly receiving other inquiries from our office regarding your annual report in the future: for instance, during a rate case, construction authorization, or other Commission reviews.

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is elaine.engelke@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

ELE: :w:\compl\Analytical Reviews\2002 analytical review letters\3890
Mosinee.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	807,166	1
Total Sales of Water	807,166	
Other Operating Revenues		
Forfeited Discounts (470)	3,553	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	8,500	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	4,131	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	16,184	
Total Operating Revenues	823,350	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	61,602	8
Pumping Expenses (620-625)	60,163	9
Water Treatment Expenses (630-635)	27,878	10
Transmission and Distribution Expenses (640-655)	115,933	11
Customer Accounts Expenses (901-904)	6,595	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	55,206	14
Total Operation and Maintenance Expenses	327,377	
Other Operating Expenses		
Depreciation Expense (403)	166,149	15
Amortization Expense (404-407)		16
Taxes (408)	126,233	17
Total Other Operating Expenses	292,382	
Total Operating Expenses	619,759	
NET OPERATING INCOME	203,591	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	1,528	66,396	360,114	4
Commercial	172	27,239	114,659	5
Industrial	15	26,322	76,142	6
Total Metered Sales to General Customers (461)	1,715	119,957	550,915	
Private Fire Protection Service (462)	10		10,100	7
Public Fire Protection Service (463)	1,706		218,354	8
Other Sales to Public Authorities (464)	30	6,044	27,797	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	3,461	126,001	807,166	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	218,354	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	218,354	
Forfeited Discounts (470):		
Customer late payment charges	3,553	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	3,553	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
WATER TOWER	8,500	8
Total Rents from Water Property (472)	8,500	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	4,081	10
Other (specify):		
WELL PERMITS	50	11
Total Other Water Revenues (474)	4,131	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)	42,814	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)	18,788	4
Total Source of Supply Expenses	61,602	
PUMPING EXPENSES		
Operation Labor (620)	25,516	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	34,647	7
Operation Supplies and Expenses (623)		8
Maintenance of Pumping Plant (625)		9
Total Pumping Expenses	60,163	
WATER TREATMENT EXPENSES		
Operation Labor (630)	2,226	10
Chemicals (631)	23,911	11
Operation Supplies and Expenses (632)	1,741	12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	27,878	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	25,205	14
Operation Supplies and Expenses (641)	74,400	15
Maintenance of Distribution Reservoirs and Standpipes (650)	1,058	16
Maintenance of Mains (651)		17
Maintenance of Services (652)	3,285	18
Maintenance of Meters (653)	6,935	19
Maintenance of Hydrants (654)	4,988	20
Maintenance of Other Plant (655)	62	21
Total Transmission and Distribution Expenses	115,933	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	1,838	22
Accounting and Collecting Labor (902)	4,757	23
Supplies and Expenses (903)		24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	6,595	
SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	4,758	27
Office Supplies and Expenses (921)	1,198	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	8,963	30
Property Insurance (924)	8,767	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	28,654	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)		35
Transportation Expenses (933)	2,866	36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	55,206	
Total Operation and Maintenance Expenses	327,377	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		115,871	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,611	2
Net property tax equivalent		114,260	
Social Security		11,147	3
PSC Remainder Assessment		826	4
Other (specify): NONE			5
Total tax expense		126,233	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Marathon				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.260343				3
County tax rate	mills		7.953436				4
Local tax rate	mills		7.978702				5
School tax rate	mills		12.807125				6
Voc. school tax rate	mills		2.519599				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		31.519205				10
Less: state credit	mills		1.801063				11
Net tax rate	mills		29.718142				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.978702				14
Combined School Tax Rate	mills		15.326724				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		23.305426				17
Total Tax Rate	mills		31.519205				18
Ratio of Local and School Tax to Total	dec.		0.739404				19
Total tax net of state credit	mills		29.718142				20
Net Local and School Tax Rate	mills		21.973713				21
Utility Plant, Jan. 1	\$	6,835,942	6,835,942				22
Materials & Supplies	\$	28,203	28,203				23
Subtotal	\$	6,864,145	6,864,145				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	6,864,145	6,864,145				26
Assessment Ratio	dec.		0.768218				27
Assessed Value	\$	5,273,160	5,273,160				28
Net Local & School Rate	mills		21.973713				29
Tax Equiv. Computed for Current Year	\$	115,871	115,871				30
Tax Equivalent per 1994 PSC Report	\$	97,388					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	115,871					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	7,091		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	605,371		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	612,462	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	132,330		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	361,276		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	9,473		20
Total Pumping Plant	503,079	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	157,438		22
Water Treatment Equipment (332)	1,442,754	14,362	23
Total Water Treatment Plant	1,600,192	14,362	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	1,010		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			7,091	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			605,371	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	612,462	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			132,330	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			361,276	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			9,473	20
Total Pumping Plant	0	0	503,079	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			157,438	22
Water Treatment Equipment (332)			1,457,116	23
Total Water Treatment Plant	0	0	1,614,554	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			1,010	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	934,363		26
Transmission and Distribution Mains (343)	2,304,057	1,180	27
Fire Mains (344)	0		28
Services (345)	364,266	1,836	29
Meters (346)	190,858	14,591	30
Hydrants (348)	191,180	3,854	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	3,985,734	21,461	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	911		35
Computer Equipment (391.1)	6,797		36
Transportation Equipment (392)	67,062		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	14,669		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	45,036		44
Other Tangible Property (399)	0		45
Total General Plant	134,475	0	
Total utility plant in service directly assignable	6,835,942	35,823	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	6,835,942	35,823	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			934,363	26
Transmission and Distribution Mains (343)			2,305,237	27
Fire Mains (344)			0	28
Services (345)	300		365,802	29
Meters (346)	13,600		191,849	30
Hydrants (348)	2,100		192,934	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	16,000	0	3,991,195	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			0	34
Office Furniture and Equipment (391)			911	35
Computer Equipment (391.1)			6,797	36
Transportation Equipment (392)			67,062	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			0	39
Laboratory Equipment (395)			0	40
Power Operated Equipment (396)			14,669	41
Communication Equipment (397)			0	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			45,036	44
Other Tangible Property (399)			0	45
Total General Plant	0	0	134,475	
Total utility plant in service directly assignable	16,000	0	6,855,765	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	16,000	0	6,855,765	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			15,199	15,199	1
February			12,281	12,281	2
March			13,600	13,600	3
April			13,701	13,701	4
May			13,838	13,838	5
June			14,678	14,678	6
July			18,327	18,327	7
August			16,675	16,675	8
September			15,150	15,150	9
October			14,750	14,750	10
November			13,587	13,587	11
December			16,301	16,301	12
Total annual pumpage	0	0	178,087	178,087	
Less: Water sold				126,001	13
Volume pumped but not sold				52,086	14
Volume sold as a percent of volume pumped				71%	15
Volume used for water production, water quality and system maintenance				20,000	16
Volume related to equipment/system malfunction				10,000	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				30,000	19
Volume pumped but unaccounted for				22,086	20
Percent of water lost				12%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				804	23
Date of maximum: 7/16/2002					24
Cause of maximum:					25
Sprinkling due to dry weather.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				270	26
Date of minimum: 11/15/2002					27
Total KWH used for pumping for the year				442,358	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL - MAPLE RIDGE ROAD	1	60	12	144,000	Yes	1
WELL - MAPLE RIDGE ROAD	2	60	12	144,000	Yes	2
WELL - MOSINEE AVENUE	3	55	16	141,600	Yes	3
WELL - MOSINEE AVENUE	4	45	16	82,800	Yes	4
WELL - MOSINEE AVENUE	5	45	16	86,400	Yes	5

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	1	2	3	1
Location	MAPLE RIDGE ROAD	MAPLE RIDGE ROAD	MOSINEE AVENUE	2
Purpose	P	P	P	3
Destination	D	D	T	4
Pump Manufacturer	PERRLESS	PEERLESS	LAZRE	5
Year Installed	1964	1964	1966	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	CENTRIFUGAL	7
Actual Capacity (gpm)	340	340	380	8
Pump Motor or Standby Engine Mfr	US MOTOR	US MOTOR	US MOTOR	9
Year Installed	1964	1964	1966	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	40	40	40	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	4	5	BUS. PARK	14
Location	MOSINEE AVENUE	MOSINEE AVENUE	BUS. PARK	15
Purpose	P	P	P	16
Destination	T	T	D	17
Pump Manufacturer	LAZRE	LAZRE	SYNCHROFLOW	18
Year Installed	1974	1974	1989	19
Type	CENTRIFUGAL	CENTRIFUGAL	OTHER	20
Actual Capacity (gpm)	240	245	500	21
Pump Motor or Standby Engine Mfr	US MOTOR	US MOTOR	US ELECTRIC	22
Year Installed	1995	1995	1989	23
Type	ELECTRIC	ELECTRIC	ELECTRIC	24
Horsepower	10	10	15	25

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	RIVER CROSSING			1
Location	RIVER CROSSING			2
Purpose	P			3
Destination	D			4
Pump Manufacturer	SYNCHROFLOW			5
Year Installed	1991			6
Type	OTHER			7
Actual Capacity (gpm)	500			8
Pump Motor or Standby Engine Mfr	SYNCHROFLOW			9
Year Installed	1991			10
Type	ELECTRIC			11
Horsepower	25			12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	12TH STREET	CWBP	CWBP (2)	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	ET	4
Year constructed	1995	1989	1989	5
				6
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	STEEL	7
				8
Elevation difference in feet (See Headnote 3.)	150	0	180	9
				10
Total capacity in gallons (actual)	350,000	200,000	450,000	11
WATER TREATMENT PLANT				12
Disinfection, type of equipment (gas, liquid, powder, other)				13
				14
Points of application (wellhouse, central facilities, booster station, other)				15
				16
				17
Filters, type (gravity, pressure, other, none)				18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				20
				21
				22
Is a corrosion control chemical used (yes, no)?				23
				24
Is water fluoridated (yes, no)?				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	MOSINEE AVENUE	RANGER STREET		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET		4
				5
Year constructed	1974	1964		6
				7
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL		8
				9
Elevation difference in feet (See Headnote 3.)	0	189		10
Total capacity in gallons (actual)	250,000	75,000		11
WATER TREATMENT PLANT				12
Disinfection, type of equipment (gas, liquid, powder, other)		LIQUID		13
				14
Points of application (wellhouse, central facilities, booster station, other)				15
				16
	CENTRAL FACILITIES			17
Filters, type (gravity, pressure, other, none)		PRESSURE		18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)		1.0000		20
				21
Is a corrosion control chemical used (yes, no)?		Y		22
				23
Is water fluoridated (yes, no)?		N		24
				25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	2,265	0	0	0	2,265	1
M	D	6.000	84,155	0	0	0	84,155	2
P	D	6.000	8,117	0	0	0	8,117	3
M	D	8.000	39,731	0	0	0	39,731	4
P	D	8.000	12,475	0	0	0	12,475	5
M	S	10.000	34,211	0	0	0	34,211	6
M	S	12.000	11,803	0	0	0	11,803	7
M	T	14.000	60	0	0	0	60	8
Total Within Municipality			192,817	0	0	0	192,817	
Total Utility			192,817	0	0	0	192,817	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.750	512	0	5	0	507		1
M	0.750	875	1	0	0	876	44	2
P	1.000	1	0	0	0	1		3
M	1.000	374	4	0	0	378	67	4
M	1.500	39	0	0	0	39		5
M	2.000	13	0	0	0	13	0	6
P	2.000	2	0	0	0	2		7
M	3.000	3	0	0	0	3		8
M	4.000	2	0	0	0	2		9
M	6.000	6	1	0	0	7		10
M	8.000	4	0	0	0	4		11
M	10.000	2	0	0	0	2		12
Total Utility		1,833	6	5	0	1,834	111	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,881	112	261	0	1,732	85	1
1.000	40	5	9	0	36	6	2
1.500	31	2	0	0	33	0	3
2.000	20	1	2	0	19	1	4
3.000	7	0	0	0	7	0	5
4.000	1	0	0	0	1	0	6
6.000	6	0	0	0	6	6	7
10.000	0	0	0	0	0	0	8
14.000	1	0	0	0	1	1	9
Total:	1,987	120	272	0	1,835	99	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,506	134	7	15	0	70	1,732	1
1.000	0	21	4	6	0	5	36	2
1.500	0	22	2	4	0	5	33	3
2.000	0	7	3	4	0	5	19	4
3.000	0	1	2	3	0	1	7	5
4.000	0	0	1	0	0	0	1	6
6.000	0	0	0	0	6	0	6	7
10.000	0	0	0	0	0	0	0	8
14.000	0	0	0	0	1	0	1	9
Total:	1,506	185	19	32	7	86	1,835	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	244	3	3		244	2
Total Fire Hydrants	244	3	3	0	244	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year:	244
Number of distribution system valves end of year:	671
Number of distribution valves operated during year:	275

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Line 1 - Operation Labor - Modify duties.

Line 4 - Maintenance of Water Source Plant - Prior year repairs on three wells.

Line 15 - Operating Supplies and Expenses - Operations required additional supplies and parts.

Line 19 - Maintenance of Meters - Less repairs needed.

Line 30 - Outside Services Employed - General engineering and feasibility studies in prior year.

Water Utility Plant in Service (Page W-08)

Line 23 - Water Treatment Equipment - Chemical handling equipment.

Water Services (Page W-16)

Utility and privately financed.

Hydrants and Distribution System Valves (Page W-18)

Operated what staff had time for.
